

Panaji, 8th August, 1985 (Sravana 17, 1907)

SERIES I No. 19

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN
AND DIU

Finance Department

Expenditure, Revenue and Control Branch

Notification

5/4/85-Fin(R&C)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) (hereinafter called the said Act), the Government of Goa, Daman and Diu hereby amends the Second Schedule to the said Act, as follows:—

In the Second Schedule to the said Act, after entry No. 74, the following entry shall be inserted, namely:—

"75. Nutan Kerosine Stoves."

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

S. V. Shirodkar, Under Secretary (Finance Exp.).

Panaji, 23rd July, 1985.

Law Department

Establishment Branch

Office of the Chief Electoral Officer

Notification

3-4-79/ELEC/VOL. I

The following Notification No. 56/84-XIV dated 1st July, 1985 issued by the Election Commission of India, New Delhi is hereby published for general information.

U. D. Sharma, Addl. Chief Electoral Officer.

Panaji, 24th July, 1985.

Election Commission of India

New Delhi,

Dated the 1st July, 1985.

Asadha 10, 1907 (S)

Notification

S.O. Whereas the Election Commission is satisfied that as a result of its poll performance at the general election to the House of the People from the Union Territory of Goa, Daman and Diu and the Legislative Assembly of the said Union Territory, held in December, 1984, the Goa Congress is entitled for registration and recognition as a State Party in the Union Territory of Goa, Daman and Diu in terms of paragraph 3 and 6 of the Election Symbols (Reservation and Allotment) Order, 1968;

And whereas the Commission has decided to recognise the Goa Congress as a State Party in the above Union Territory, and reserve the election symbol 'Two leaves' for the said party in that Union Territory;

Now, therefore, in pursuance of clause (b) and (d) of sub-paragraph (1) and sub-paragraph (2) of paragraph 17 of the said Symbols Order, the Election Commission hereby makes the following amendments in its notification No. 56/84-I, dated the 13th November, 1984, published in the Gazette of India, Extraordinary, Part II, Section 3(iii) dated the 16th November, 1984, as amended from time to time, namely—

(1) In TABLE 2 of the said notification against the Union Territory of Goa, Daman and Diu specified under column 1 of the Table, for the entry 'Maharashtrawadi Gomantak—Lion', specified in columns 2 and 3, the following entries shall be substituted:—

- "1. Goa Congress —Two leaves
- 2. Maharashtrawadi Gomantak—Lion"

(2) In TABLE 4 of the said notification, against the Union Territory of Goa, Daman and Diu mentioned in Column 1 thereof, the entry "20. Two leaves" specified in column 2 thereof shall be deleted.

The recognition granted to the above party is subject to the following conditions:—

- (i) The party shall communicate to the Commission without delay any change in its

name, head office, office-bearers, address of office-bearers and political principles, policies, aims and objects and any change in any other material matters;

(ii) The party shall intimate the Commission immediately whenever any amendments are issued to party constitution alongwith the relevant documents like the notice for the meeting to consider amendments, agenda for the meeting, minutes of the meeting where the amendments have been carried, etc.

(iii) The party shall maintain all the records like minutes book, account books, membership registers, receipt books etc. properly;

(iv) The said records shall be open for inspection at any time by the authorised representative(s) of the Commission; and

(v) The recognition granted shall be reviewed by the Commission from time to time.

[56/84-XIV]

By order,

(R. P. BHALLA)

Secretary

Legislative Assembly of Goa, Daman and Diu

(Legislature Department)

LA/B/1563/85

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 30th July, 1985 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

THE GOA, DAMAN AND DIU APPROPRIATION BILL, 1985

(Bill No. 18 of 1985)

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the services and purposes of the financial year 1985-86.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-sixth Year of the Republic of India, as follows:—

1. **Short title.**—This Act may be called the Goa, Daman and Diu Appropriation Act, 1985.

2. **Issue of Rs. 1,95,70,79,000 out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the financial year 1985-86.**—From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be paid and applied sums not exceeding those specified in column 5 of the Schedule, amounting in the aggregate [inclusive of the sums specified in column 5 of the Schedule to the Goa, Daman and Diu Appropriation (Vote on

Account) Bill, 1985 (Bill No. 10 of 1985)] to the sum of one hundred ninety five crores seventy lakhs and seventy nine thousand rupees towards defraying the several charges which will arise for payment during the financial year 1985-86 in respect of the services and purposes specified in column 2 of the Schedule.

3. **Appropriation.**—The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said financial year.

THE SCHEDULE

(See Sections 2 and 3)

No. of Demand	Services and purposes	Sums not exceeding			Total
		Voted by Assembly	Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu		
1	2	3	4	5	
		Rs.	Rs.		Rs.
1. Union Territory Legislature and Elections—					
Revenue		17,34,000	66,000		18,00,000
2. Miscellaneous General Services—					
Revenue		2,94,25,000	10,15,000		3,04,40,000
3. Administration of Justice—					
Revenue		43,90,000	10,000		44,00,000
4. Land Revenue, Stamps and Registration—					
Revenue		55,30,000	—		55,30,000
5. State Excise, Sales Tax and Other Taxes and Duties—					
Revenue		60,60,000	—		60,60,000
6. Taxes on Vehicles—					
Revenue		13,60,000	—		13,60,000
—Interest Payments—					
Revenue		—	15,47,45,000		15,47,45,000
7. Police and Fire Services—					
Revenue		4,42,40,000	—		4,42,40,000
8. Jails—					
Revenue		22,20,000	—		22,20,000
9. Stationery and Printing—					
Revenue		65,75,000	—		65,75,000
10. Other General and Economic Services—					
Revenue		99,15,000	—		99,15,000
11. Pension—					
Revenue		2,20,00,000	—		2,20,00,000
12. Public Works, Housing and Urban Development—					
Revenue		7,70,20,000	80,000		7,71,00,000
Capital (including Loans)		7,48,57,000	—		7,48,57,000
Total		15,18,77,000	80,000		15,19,57,000

1	2	3	4	5
		Rs.	Rs.	Rs.
13. Roads and Bridges				
Revenue ...	2,54,86,000	—	2,54,86,000	
Capital ...	6,76,75,000	—	6,76,75,000	
Total ...	9,31,61,000	—	9,31,61,000	
14. Education, Art and Culture—				
Revenue ...	25,51,55,000	—	25,51,55,000	
Capital (including Loans) ...	66,20,000	—	66,20,000	
Total ...	26,17,75,000	—	26,17,75,000	
15. Medical, Family Welfare and Public Health, Sanitation and Water Supply—				
Revenue ...	15,98,42,000	—	15,98,42,000	
Capital ...	7,44,52,000	—	7,44,52,000	
Total ...	23,42,94,000	—	23,42,94,000	
16. Information and Publicity—				
Revenue ...	34,35,000	—	34,35,000	
17. Labour and Employment—				
Revenue ...	1,51,65,000	—	1,51,65,000	
18. Social Security and Welfare, Relief on account of Natural Calamities and Food—				
Revenue ...	1,73,86,000	—	1,73,86,000	
Capital (including Loans) ...	13,12,52,000	—	13,12,52,000	
Total ...	14,86,38,000	—	14,86,38,000	
19. Cooperation and Community Development—				
Revenue ...	1,96,55,000	—	1,96,55,000	
Capital (including Loans) ...	71,86,000	—	71,86,000	
Total ...	2,68,41,000	—	2,68,41,000	
20. Agriculture and Allied Services—				
Revenue ...	8,04,05,000	—	8,04,05,000	
Capital (including Loans) ...	6,61,61,000	—	6,61,61,000	
Total ...	14,65,66,000	—	14,65,66,000	
21. Irrigation and Power Projects—				
Revenue ...	19,36,56,000	—	19,36,56,000	
Capital ...	13,81,04,000	—	13,81,04,000	
Total ...	33,17,60,000	—	33,17,60,000	
22. Industries—				
Revenue ...	81,24,000	—	81,24,000	
Capital (including Loans) ...	1,71,23,000	—	1,71,23,000	
Total ...	2,52,47,000	—	2,52,47,000	

1	2	3	4	5
		Rs.	Rs.	Rs.
23. Road and Water Transport Services (including Ports) —				
Revenue ...	2,08,15,000	—	2,08,15,000	
Capital ...	1,78,60,000	—	1,78,60,000	
Total ...	3,86,75,000	—	3,86,75,000	
24. Tourism—				
Revenue ...	55,72,000	—	55,72,000	
Capital (including Loans) ...	89,43,000	—	89,43,000	
Total ...	1,45,15,000	—	1,45,15,000	
— Public Debt —				
Capital (Public Debt) ...	—	16,77,65,000	16,77,65,000	
25. Loans and Advances by the Union Territory Governments				
Capital (Loans and Advances) ...	80,00,000	—	80,00,000	
GRAND TOTAL ...	1,63,33,98,000	32,36,81,000	1,95,70,79,000	
Revenue ...	1,01,51,65,000	15,59,16,000	1,17,10,81,000	
Capital (including Public Debt and Loans) ...	61,82,33,000	16,77,65,000	78,59,98,000	

Financial Memorandum

Provision is made in the Bill to appropriate for the services and purposes expressed in the Schedule during the financial year 1985-86 a sum of Rs. 1,95,70,79,000/-. This amount consists of Rs. 1,17,10,81,000/- on Revenue Account and Rs. 78,59,98,000 on Capital Account including Public Debt and Loans and Advances and includes also the sums specified in the Schedule to the Goa, Daman and Diu Appropriation (Vote on Account) Bill, 1985 (Bill No. 10 of 1985) passed by this Assembly on 28th March, 1985.

Statement of Objects and Reasons

The Budget for the year 1985-86 was presented to the Legislative Assembly on 27th March, 1985. The Demands for Grants have since been discussed and voted by the Assembly. This Appropriation Bill is, therefore, introduced in accordance with the provisions of sub-section (1) of section 29 of the Government of Union Territories Act, 1963, to provide for the appropriation out of the Consolidated Fund of the Union territory of Goa, Daman and Diu, of the moneys required for the services during the financial year 1985-86.

The Administrator, has in pursuance of sub-section (1) of section 23 of the Act *ibid*, recommended to the Legislative Assembly, the introduction and consideration of the Bill.

Panaji, SHRI PRATAP Singh RAOJI RANE
July, 1985 Chief Minister

Assembly Hall,

Panaji,

30th July, 1985.

M. M. NAIK
Secretary to the Legislative Assembly
of Goa, Daman and Diu

LA/B/1564/85

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 31st July, 1985 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa University (Amendment) Bill, 1985
(Bill No. 25 of 1985)

A

BILL

to amend the Goa University Act, 1984

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-sixth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Goa University (Amendment) Act, 1985.

(2) It shall come into force at once.

2. **Amendment of section 1.**—In section 1 of the Goa University Act, 1984 (7 of 1984) (hereinafter referred to as the principal Act), for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.”

3. **Amendment of section 5.**—In section 5 of the principal Act, in clause (20), for the words “receive donations”, the words “receive grants and donations” shall be substituted.

4. **Amendment of Schedule.**—In the Schedule to the principal Act, in clause (1) of Statute 2, for the word “Registrar”, the word “Chancellor” shall be substituted.

5. **Repeal and Saving.**—(1) The Goa University (Amendment) Ordinance, 1985 (Ordinance No. 1 of 1985) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Statement of Objects and Reasons

Sub-section (2) of section 1 of the Goa University Act, 1984 (7 of 1984) provided that the Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint but did not provide that different dates may be appointed for different provisions of the Act. In the absence of such provision, certain difficulties were faced by the Government to implement some of the provisions of the Act.

To overcome this difficulty and to rectify certain errors that had inadvertently crept into the Act, the

said Act was suitably amended by the Goa University (Amendment) Ordinance, 1985 (Ordinance No. 1 of 1985) which was promulgated on 31-5-1985.

This Bill seeks to replace the said Ordinance.

Financial Memorandum

No financial implications are involved in this Bill.

Panaji,
25th July, 1985.

PRATAPSINGH R. RANE
Chief Minister

Assembly Hall,
Panaji,
25th July, 1985.

M. M. NAIK
Secretary to the Legislative Assembly
of Goa, Daman and Diu

[Annexure to Bill No. 25 of 1985]

The Goa University (Amendment) Bill, 1985

The Goa University Bill, 1984
Act No. 7 of 1984

1. **Short title and commencement.**—(1) This Act may be called the Goa University Act, 1984.

(2) It shall come into force on such date as the Government may by notification in the Official Gazette, appoint.

* * * * *

5. **Powers of the University.**—

* * * * *

(20) to receive donations and to acquire, hold, manage and dispose of property, movable or immovable, including trust and endowment property for the purposes of the University;

* * * * *

The Schedule [See section 23(1)]

The Statutes of the University

* * * * *

2. **Powers and duties of the Vice-Chancellor.**—(1) The Vice-Chancellor shall be ex-officio Chairman of the Senate, the Executive Council, the Academic Council and the Finance Committee and shall, in the absence of the Registrar preside at the convocations of the University held for conferring degrees. The Vice-Chancellor shall be entitled to be present at, and to address, any meeting of any authority or other body of the University, but shall not be entitled to vote thereat unless he is a member of such authority or body.

Assembly, Hall,
Panaji
25th July, 1985.

M. M. NAIK
Secretary to the Legislative Assembly
of Goa, Daman and Diu

LA/B/1565/85

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 31st July, 1985 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Land Revenue Code (Amendment)
Bill, 1985

(Bill No. 26 of 1985)

A

BILL

further to amend the Goa, Daman and Diu Land Revenue Code, 1968.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-sixth Year of the Republic of India as follows:—

1. **Short title and commencement.**— (1) This Act may be called the Goa, Daman and Diu Land Revenue Code (Amendment) Act, 1985.

(2) It shall come into force at once.

2. **Insertion of new section 164A.**— After section 164 in Chapter X of the Land Revenue Code, 1968 (9 of 1969), the following section shall be inserted, namely:—

“164A. **Recovery of charges in respect of supply of electrical energy.**— Any person who fails to pay, on demand, any charge for electrical energy or any other sum, due from him to the Government in respect of the supply of electrical energy to him, shall be liable to be proceeded against under the provisions of this Code as a revenue defaulter; and all the foregoing provisions of this Chapter shall, so far as may be, applicable to such person”.

Statement of Objects and Reasons

The Electricity Department has been facing certain difficulties in recovering the arrears of electricity charges from the defaulting consumers and in the absence of a specific provision to that effect in the Goa, Daman and Diu Land Revenue Code, 1968, it is not legally permissible to recover the said arrears as arrear of land revenue.

2. This Bill therefore seeks to amend the Goa, Daman and Diu Land Revenue Code, 1968 by inserting a new section therein so as to provide for the recovery of charges in respect of supply of electrical energy as arrear of land revenue under the provisions of the said Code.

Financial Memorandum

No financial implications are involved in this Bill.

Panaji,
22nd July, 1985.

SHAIK HASSAN HAROON
Minister for Revenue

Assembly Hall,
Panaji,
25th July, 1985.

M. M. NAIK
Secretary to the Legislative Assembly
of Goa, Daman and Diu

LA/B/1595/85

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 5th August, 1985 is hereby published for general

information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Barge (Taxation on Goods) Bill, 1985

(Bill No. 27 of 1985)

A

BILL

to provide for levy of tax on goods carried in barges in inland waters of the Union territory of Goa, Daman and Diu.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-sixth Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**— (1) This Act may be called the Goa, Daman and Diu Barge (Taxation on Goods) Act, 1985.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) It shall be deemed to have come into force from the 1st day of July, 1978.

2. **Definitions.**— In this Act, unless the context otherwise requires,—

(1) “barge” means every description of water craft mechanically propelled and which is used or capable of being used as a means of transport of goods;

(2) “Government” means the Government of Goa, Daman and Diu;

(3) “goods” include minerals and anything carried by a barge except living persons, but does not include personal luggage of crew travelling in the barge and the equipment ordinarily used with the barge;

(4) “month” means a calendar month;

(5) “prescribed” means prescribed by the rules made under this Act;

(6) “registered owner” means a person in whose name a barge is registered under any law for the time being in force;

(7) “tax” means the tax referred to in section 3;

(8) “Tax Officer” means such officer as the Government may, by notification in the Official Gazette, appoint to be the Tax Officer for the whole of the Union territory of Goa, Daman and Diu, or for any area or areas thereof for the purposes of this Act and the Government may appoint more than one officer as Tax Officer for the whole of the Union territory of Goa, Daman and Diu or for any area thereof.

3. **Levy of tax on Goods.**— On and from the date of commencement of this Act, there shall be levied and paid to the Government on the goods transported by barges through such inland waterways or canals as may be notified by the Government, a tax at the rate of twenty paise per tonne or part thereof of the goods:

Provided that no tax shall be payable under this Act on goods belonging to the Government or Central Government.

4. Submission of returns.—(1) In respect of every barge owned by him, the registered owner or his representative shall deliver or cause to be delivered to the Tax Officer or to such prescribed officer as the Tax Officer may specify, a monthly return in the prescribed form and manner.

(2) When any return is received by a prescribed officer, he shall forward it to the Tax Officer within the prescribed period and in the prescribed manner.

5. Tax to be paid every month into Government Treasury.—The tax payable during any month in accordance with the returns submitted under section 4 shall be paid into the Government treasury by the registered owner or his representative and the receipt evidencing such payment forwarded to the Tax Officer on or before such date or dates of the month immediately succeeding as may be prescribed.

6. Procedure where no returns are submitted, etc.—In the following cases, that is to say,—

(a) where no returns have been submitted by the registered owner or his representative in respect of any barge for any month or portion thereof; or

(b) where the returns submitted by the registered owner or his representative in respect of any barge for any month or portion thereof appear to the Tax Officer to be incorrect or incomplete, the Tax Officer shall, after giving the registered owner a reasonable opportunity in case (a) of making his representation, if any, and in case (b) of establishing the correctness and completeness of the returns submitted by him or through his representative, determine the sum payable to the Government by the registered owner by way of tax during such month or portion thereof:

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the Government if the barge had carried its full complement of goods during such month or portion thereof.

7. Taxes escaping assessment.—If for any reason, the whole or any portion of the tax leviable under this Act for any month has escaped assessment, the Tax Officer may, at any time within three years from the expiry of that month, assess the tax which had escaped assessment, after issuing a notice to the registered owner and making such enquiry as the officer may consider necessary.

8. Penalty for non-payment of tax.—Where the whole or any portion of tax payable to the Government in respect of any barge for any month or portion thereof in pursuance of sections 5, 6 and 7 has not been paid in time, the Tax Officer may, levy in addition to the tax so payable, a penalty not exceeding fifty per cent of the maximum tax which would have been payable to the Government if the barge had carried its full complement of goods during such month or portion thereof.

9. Recovery of tax, etc.—(1) In the cases referred to in sections 6, 7 and 8, the Tax Officer shall serve on the registered owner a notice of demand in the manner prescribed, for the sums payable to the Government and the sums specified in such notice may be recovered from the registered owner as arrears of land revenue.

(2) Where the sums specified in the notice of demand are not paid within fifteen days from the date on which the notice was served on the registered owner, the barge in respect of which the tax is due and its accessories may be distrained and sold under the appropriate law relating to the recovery of arrears of land revenue, whether or not such barge is in the possession or control of the registered owner:

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with the consent of the Government or such officer as may be authorised by the Government in this behalf:

Provided further that no such distraint shall be made in pursuance of this sub-section unless the amount of tax due in respect of any barge exceeds five thousand rupees.

(3) Distraints under sub-section (2) may also be made by such officers or class of officers as the Government may, by general or special order, direct and the officer making any such distraint shall forward the proceedings thereof together with the distrained articles to the Collector for further action under sub-section (2).

10. Appeal against demand.—(1) Any registered owner objecting to a notice of demand served on him under section 9 may, within thirty days of the service thereof appeal to the prescribed authority:

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

(2) The prescribed authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as it thinks fit.

11. Maintenance of accounts and registers.—Every registered owner shall keep and maintain accounts and registers in such forms as may be prescribed in respect of barges and the goods transported therein.

12. Power to order production of accounts.—The authority prescribed under sub-section (1) of section 10, the Tax Officer or any officer empowered in this behalf by the Government may, by order, require any registered owner to produce such accounts, registers and documents, and to furnish such information relating to the barge or the goods transported as may be specified in the order.

13. Powers of entry and inspection.—(1) Any officer authorised by the Government in this behalf may at all reasonable times enter into, inspect and search any barge or any place ordinarily used by the registered owner for keeping such barge or

keeping accounts of his business for the purposes of seeing or verifying whether the provisions of this Act or any rules made thereunder are being complied with.

(2) All searches made under sub-section (1) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

14. Composition of tax.—(1) The Tax Officer may on an application made by the registered owner or his representative and subject to such conditions as may be prescribed, permit him to compound the tax assessable on him under this Act, by paying in lieu thereof, as fees an amount equivalent to the tax leviable on ninety percent of the assessed quantity of goods to be transported by a barge.

(2) The permission granted under sub-section (1) shall be in force for the period for which it is granted and in respect of that period, the provisions of this Act regarding submission of returns, accounts or other documents, the assessment to tax or any other matter incidental thereto shall not apply in relation to the grantee.

15. Drawback, set off, refund, etc.—(1) The Tax Officer may, subject to such circumstances and conditions as may be prescribed, drawback, set off or refund the whole or any part of the tax levied and collected under this Act to the registered owner, regard being had to the nature of the goods carried, the destination to which, and the purposes for which the goods are carried and such other factors as may be specified.

(2) The Tax Officer shall refund to the registered owner, in such manner as may be prescribed, the amount of tax and penalty, if any, paid by such registered owner in excess of the amount due from him. The refund may be either by cash payment or at the option of the registered owner, by deduction of such excess from the amount of tax and penalty, if any, due in respect of any other period:

Provided that, the Tax Officer shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 9 has been served on the registered owner, and shall then refund the balance, if any.

16. Offences, penalties and competent Court.—

(1) Any person who —

(a) being a registered owner, submits or allows to be submitted an incorrect or incomplete return under section 4 or fails to submit a return as required under that section; or

(b) being a registered owner, fraudulently evades or allows to be evaded, the payment of any tax due from him; or

(c) being a registered owner, fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from any statement submitted, or any accounts or register maintained by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made there-

under or any lawful orders passed in accordance therewith;

shall on conviction, be punishable with fine which may extend to five hundred rupees, and if the Magistrate so directs in his order, the person convicted shall pay in addition as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted had evaded to pay.

(2) No offence punishable under this Act shall be inquired into or tried by any court inferior to that of Judicial Magistrate of the First Class.

17. Offences by companies.—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer, as the case may be, shall be deemed to be guilty of that offence and shall also be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means a body corporate, and includes a firm or other association of individuals;

(b) “director” in relation to a firm, means a partner in the firm.

18. Composition of offences.—(1) The Tax Officer may, either before or after the institution of proceedings for any offence punishable under section 16, accept from any person charged with such offence by way of composition of the offence, where the offence charged consists of the evasion of the tax, a sum of money not exceeding double the amount of the tax so recoverable, and in other cases, a sum of money not exceeding two hundred and fifty rupees.

(2) On payment of such sum as may be determined by the Tax Officer under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

19. Officers to be public servants.—All officers acting under this Act shall be deemed to be public servants, within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860) and the Prevention of Corruption Act, 1947 (Central Act 2 of 1947).

20. Bar of certain proceedings. — (1) No prosecution or other proceedings shall be instituted in a criminal Court without the previous sanction of the Government against any officer or servant of the Government, for any act done or purported to be done under this Act or the rules made thereunder.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceedings, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

21. Limitation for suits and prosecutions. — No suit or other proceedings shall be instituted against the Government and no suit, prosecution or other proceedings shall be instituted against any officer or servant of the Government in respect of any act done or purported to be done under this Act, unless the suit, prosecution or other proceedings is instituted within one year from the date of the act complained of.

22. Power to make rules. — (1) The Government may by notification in the Official Gazette and subject to the condition of previous publication make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for, —

(a) the prescribed officer to receive monthly returns and the period within which and the manner in which such officer shall forward the returns to the Tax Officer under section 4;

(b) the manner of serving notice of demand under section 9;

(c) the authority to which an appeal may be preferred under sub-section (1) of section 10;

(d) the maintenance of accounts and registers and the submission of returns and statements by the registered owners under section 11;

(e) the circumstances and conditions subject to which the Tax Officer can draw back, set off or refund the whole or part of the tax under section 15;

(f) any other matter which is required to be prescribed under this Act.

Statement of Object and Reasons

A substantial investment has been made for widening of the Cumbarjua canal, to make it navigable for the barges upto 1,000 tonnes D.W.T. at all tides by day and night and both ways. This will ensure that the monsoon does not adversely affect transportation of goods by the barges.

As the Cumbarjua Canal is a commercial project, investment in it with interest is to be recovered from the users. The Planning Commission is insisting that additional taxes be levied on the users of the canal.

The Bill accordingly provides for the levy of a tax at the rate of Rs. 0.20 per tonne of goods actually carried in the barges which pass through the inland waterways or canals as may be notified by Government or allows the transporting barges the option

of paying tax leviable on 90% of its assessed capacity as composite fees. This will be made applicable to barges carrying goods passing through the Cumbarjua Canal.

Financial Memorandum

No financial implications are involved in this Bill.

The existing machinery will implement the provisions of the Act.

Memorandum Regarding Delegated Legislation

Clause 22 of the Bill enables the Government to make rules to carry out the purposes of this Act. This delegation is of normal character.

Panaji
30th July, 1985.

HARISH N. P. ZANTYE
Minister for Inland Waterways

Assembly Hall.
Panaji
30th July, 1985.

M. M. NAIK
Secretary to the Legislative Assembly
of Goa, Daman and Diu

Administrator's recommendation under section 23 of the Government of Union Territories Act, 1963.

In pursuance of sub-section (1) and (3) of Section 23 of the Government of Union Territories Act, 1963, the Administrator of Goa, Daman and Diu has recommended to the Legislative Assembly of Goa, Daman and Diu, the introduction and Consideration of the Goa, Daman and Diu Barge (Taxation on Goods) Bill, 1985.

LA/B/1596/85

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 5th August, 1985 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1985

(Bill No. 28 of 1985)

A

BILL

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-sixth Year of the Republic of India as follows: —

1. Short title and commencement. — (1) This Act may be called the Goa, Daman and Diu Motor Vehicles

(Taxation on Passengers and Goods) (Amendment) Act, 1985.

(2) It shall come into force at once.

2. Amendment of Schedule.—In para 1 of the Schedule to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974), for clause (b), the following clause shall be substituted, namely:—

“(b) in the case of a public carrier vehicles — Rupees sixty per month:

Provided that in the case of a vehicle (Three wheeler) having the carrying capacity below 1000 kgs., the rate shall be rupees thirty-seven and fifty paise per month.”

Statement of Objects and Reasons

The rate of composition fee in respect of public carrier vehicles in general was increased from Rs. 37.50 to Rs. 60.00 per vehicle per month under the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1985 (4 of 1985).

2. Many representations had been received by the Government from the Luggage-Autorickshaw owners requesting to reduce the composition fee in respect of the three wheeler goods vehicles from Rs. 60.00 to Rs. 37.50 per vehicle per month.

3. Most of the owners of public carrier vehicles have opted for payment of the composition fee instead of the actual tax. The reason for reducing the tax in respect of three wheeler goods vehicles having carrying capacity below 100 Kgs. is in consideration of their low carrying capacity compared to the heavy goods vehicles. It was, therefore, decided to reduce the fee from Rs. 60.00 to Rs. 37.50 in respect of such vehicles. This Bill seeks to amend the principal Act to achieve this object.

Financial Memorandum

The estimated loss in revenue due to the proposed amendment would be approximately to the tune of Rs. 6,750/- per month.

Memorandum of Delegated Legislation

No delegated legislation is contemplated in this Bill.

Panaji,
30th July, 1985

PRATAPSING RAOJI RANE
Chief Minister

Assembly Hall,

Panaji,
31st July, 1985

M. M. NAIK
Secretary to the Legislative
Assembly of Goa, Daman and Diu

(Annexure to Bill No. 28 of 1985)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1985.

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

(Act No. 7 of 1974)

SCHEDULE

(See SECTION 14)

1. The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month whichever is less, at the rate —

(a) in the case of a stage carriage —

One rupee and fifty paise per seat per year per kilometre of the total daily kilometers permitted or at the option of the operator, twenty four rupees per month, and

(b) in the case of a public carrier vehicle —

Sixty rupees per month

Explanation.—Where stage carriage is permitted to carry standing passengers, one-third of the fee per seat referred to in clause (a) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

Assembly Hall,
Panaji,
31st July, 1985.

M. M. NAIK
Secretary to the Legislative
Assembly of Goa, Daman and Diu.